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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

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April 30, 2009

Karen Wallensack, Executive Director
Catholic Charities Housing Resource Center
800 N. Tucker Boulevard
St. Louis, MO 63103

RE: Community Development Block Grant (CDBG) (Project #2009-CDA52)

Dear Ms. Wallensack:

Enclosed is a report of our fiscal monitoring review of the Catholic Charities Housing Resource Center, a not-for-profit organization, CDBG Program, for the period January 1, 2008, through December 31, 2008. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Catholic Charities Housing Resource Center. The fieldwork was completed on February 27, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Community Development Administration (CDA) to provide fiscal monitoring to all federal grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Kenneth M. Stone

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Lorna Alexander, Special Assistant for Development, CDA
Jill Claybour, Acting Executive Director, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**CATHOLIC CHARITIES HOUSING RESOURCE CENTER
CONTRACTS #08-14-12 & #08-36-23
CFDA #14.218**

**FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

PROJECT #2009-CDA52

DATE ISSUED: APRIL 30, 2009

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
CATHOLIC CHARITIES HOUSING RESOURCE CENTER
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Catholic Charities Housing Resource Center

Contract Numbers: 08-14-12 and 08-36-23

CFDA Number: 14.218

Contract Periods: January 1, 2008 through December 31, 2008

Contract Amounts: \$350,000 (#08-14-12)
\$181,500 (#08-36-23)

These contracts provided Community Development Block Grant (CDBG) funds to Catholic Charities Housing Resource Center (Agency) for assistance in further development of housing in the St. Louis area by providing the funds necessary to acquire land and plan for projects associated with these contracts.

Purpose

The purpose was to determine the Agency's compliance with federal, state and local CDBG requirements for the period January 1, 2008, through December 31, 2008, and make recommendations for improvements as necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants administered by Community Development Administration (CDA), evidence tested supporting the reports the Agency submitted to CDA and other procedures performed as considered necessary. The fieldwork was completed on February 27, 2009.

Exit Conference

Since there are no observations, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2008-CDA27 issued on November 25, 2008, contained one observation:

- Opportunity to maintain support for cost allocation plan **(Resolved)**

A-133 Status

The Agency expended \$500,000 or more in federal funds for the year ended June 30, 2008; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

A-133 report, dated October 10, 2008, rendered an unqualified opinion regarding compliance with requirements applicable to major federal awards. There were no reportable conditions, with none considered to be a material weakness.

The auditors issued an unqualified opinion on the general purpose financial statements. The Agency did not qualify as a low-risk auditee.

It is recommended that the A-133 report be accepted.

Summary of Current Observations

There are no current observations.